

IDAHO FUELS USE REPORT

. M W

PLEASE
PRINT
OR
TYPE

Name

Assumed Business Name (DBA)

Address

Social Security Number

City, State and Zip Code

Federal Employer Identification Number

Section I. FILING PERIOD Beginning _____, _____, and ending • _____, _____*If you have already claimed a refund of this tax from the Tax Commission on another Form 75, do not complete this form.***Section II. BUSINESS ACTIVITIES**

Mark each box below that describes the business activities of your company.

- | | | |
|---|--|---|
| 1. <input type="checkbox"/> Farming | 6. <input type="checkbox"/> Landscaping & tree service | 11. <input type="checkbox"/> Golf course |
| 2. <input type="checkbox"/> Logging | 7. <input type="checkbox"/> Well drilling | 12. <input type="checkbox"/> Outfitter |
| 3. <input type="checkbox"/> Construction | 8. <input type="checkbox"/> Equipment rental/leasing | 13. <input type="checkbox"/> Mining |
| 4. <input type="checkbox"/> Trucking | 9. <input type="checkbox"/> Concrete/asphalt/gravel | 14. <input type="checkbox"/> Other (describe) _____ |
| 5. <input type="checkbox"/> Manufacturing | 10. <input type="checkbox"/> Excavating | |

Section III. NONTAXABLE USE

Mark each box below that describes the nontaxable use(s) to claim a refund of fuels taxes.

TAX-PAID SPECIAL FUELS (diesel, propane, or natural gas) used in

1. ☐ Stationary engines
2. ☐ Unlicensed equipment (list) _____
3. ☐ Refrigeration unit with separate tank
4. ☐ Intrastate motor vehicles off-highway miles (attach Form 75-IMV)
5. ☐ IFTA power take-off and auxiliary engine allowances (attach Form 75-IC)
6. ☐ Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV)
7. ☐ Federal, state, and local government motor vehicles
8. ☐ Aircraft (see instructions)
9. ☐ Other (describe) _____

***TAX-PAID GASOLINE used in**

10. ☐ Stationary engines
11. ☐ Unlicensed equipment (list) _____
12. ☐ Refrigeration unit with separate tank
13. ☐ IFTA auxiliary engine allowance (attach Form 75-IC)
14. ☐ Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV)
15. ☐ Aircraft (see instructions)
16. ☐ Commercial motor boat
17. ☐ Other (describe) _____

* GASOLINE used in a licensed motor vehicle (government or privately owned) does not qualify for a refund of the gasoline tax.

Section IV. TOTAL REFUND OR TAX DUE

Complete the sections on page 2 that apply to you (Section V, VI, VII, and VIII) before completing this section.

- | | |
|--|----|
| 1. Gasoline tax refund from page 2, Section V, line 4 | \$ |
| 2. Special fuels tax refund from page 2, Section V, line 5 | |
| 3. Gasoline tax due from page 2, Section VI, line 4 | |
| 4. Special fuels tax due from page 2, Section VI, line 5 | |
| 5. Combined total of use tax due from page 2, Section VII, line 8 and Section VIII, line 8 | |
| <input type="checkbox"/> I paid the use tax with my sales/use tax return. Permit number _____ | |
| 6. Refund. If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference. | \$ |
| 7. Tax Due. If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5, enter the difference. | \$ |

- ☐ Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it. Under penalties of perjury, I declare that to the best of my knowledge and belief this report is true, correct and complete.

SIGN
HERE

Authorized signature

Date

Paid preparer's signature

Preparer's EIN, SSN, or PTIN

Title

Daytime phone

Address and phone number

MAIL TO: Idaho State Tax Commission, PO Box 76, Boise, ID 83707-0076

Section V. FUELS TAX REFUND	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Nontaxable gallons (whole gallons)							
2. Tax rate25	.055	.045	.25	.181	.197	
3. Fuels tax refund							
4. Gasoline tax refund. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 1.							
5. Special fuels tax refund. Add line 3, columns D, E & F. Enter here and on page 1, Section IV, line 2.							

Section VI. FUELS TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Taxable gallons (whole gallons)							
2. Tax rate25	.055	.045	.25	.181	.197	
3. Fuels tax due							
4. Gasoline tax due. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 3.							
5. Special fuels tax due. Add line 3, columns D, E & F. Enter here and on page 1, Section IV, line 4.							

Section VII. USE TAX DUE For fuel used on or after July 1, 2005	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Number of gallons from Section V, line 1 used on or after July 1, 2005, on which use tax is due.							
2. Average price per gallon (carry 4 decimal places x.xxxx) ...							
3. Less state fuels tax/gallon							
4. Less federal fuels tax/gallon							
5. The base cost per gallon (line 2 less 3 & 4).							
6. Total amount subject to use tax (multiply line 1 by line 5)							
7. Use tax due (multiply line 6 by \$.05)							
8. Use tax due. Add line 7, columns A through F. Enter here and on page 1, Section IV, line 5.							

Section VIII. USE TAX DUE For fuel used from May 1, 2003 through June 30, 2005	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas	G Totals
1. Number of gallons from Section V, line 1 used from May 1, 2003 through June 30, 2005, on which use tax is due. ..							
2. Average price per gallon (carry 4 decimal places x.xxxx) ...							
3. Less state fuels tax/gallon							
4. Less federal fuels tax/gallon							
5. The base cost per gallon (line 2 less 3 & 4).							
6. Total amount subject to use tax (multiply line 1 by line 5)							
7. Use tax due (multiply line 6 by \$.06)							
8. Use tax due. Add line 7, columns A through F. Enter here and on page 1, Section IV, line 5.							

FORM 75 IDAHO FUELS USE REPORT
(IF PRESENT IN THE RETURN)

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID75bb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
080		Federal Employer Identification Number	9	Numeric
085		Period Beginning	8	Numeric MMDDYYYY
090		Period Ending	8	Numeric MMDDYYYY
Section II – Business Activities				
095	1	Farming	1	1 For Yes 0 or Blank for No
100	2	Logging	1	1 For Yes 0 or Blank for No
105	3	Construction	1	1 For Yes 0 or Blank for No
110	4	Trucking	1	1 For Yes 0 or Blank for No
115	5	Manufacturing	1	1 For Yes 0 or Blank for No
120	6	Landscaping & Tree Service	1	1 For Yes 0 or Blank for No

125	7	Well Drilling	1	1 For Yes 0 or Blank for No
130	8	Equipment Rental/Leasing	1	1 For Yes 0 or Blank for No
135	9	Concrete/Asphalt/Gravel	1	1 For Yes 0 or Blank for No
140	10	Excavating	1	1 For Yes 0 or Blank for No
145	11	Golf course	1	1 For Yes 0 or Blank for No
150	12	Outfitter	1	1 For Yes 0 or Blank for No
155	13	Mining	1	1 For Yes 0 or Blank for No
160	14	Other	1	1 For Yes 0 or Blank for No
165	14a	Other Description. Use Miscellaneous statement.	30	Alphanumeric
Section III – Nontaxable use				
	Tax Paid Special Fuels			
170	1	Stationary Engines	1	1 For Yes 0 or Blank for No
175	2	Unlicensed Equipment	1	1 For Yes 0 or Blank for No
180	2a	Unlicensed Equipment Description.	30	Alphanumeric
185	3	Refrigeration	1	1 For Yes 0 or Blank for No
190	4	Intrastate Motor Vehicles	1	1 For Yes 0 or Blank for No
195	5	IFTA Power Take-off	1	1 For Yes 0 or Blank for No
200	6	Intrastate Motor Vehicle Power	1	1 For Yes 0 or Blank for No
205	7	Federal, State & Local Motor Vehicle	1	1 For Yes 0 or Blank for No
210	8	Aircraft	1	1 For Yes 0 or Blank for No
215	9	Other	1	1 For Yes 0 or Blank for No
220	9a	Other Description. Use Miscellaneous statement	30	Alphanumeric
	Tax Paid Gasoline			
225	10	Stationary Engines	1	1 For Yes 0 or Blank for No
230	11	Unlicensed Equipment	1	1 For Yes 0 or Blank for No
235	11a	Unlicensed Equipment Description	30	Alphanumeric

240	12	Refrigeration Unit	1	1 For Yes 0 or Blank for No
245	13	IFTA Auxiliary Engine	1	1 For Yes 0 or Blank for No
250	14	Intrastate Motor Vehicle Auxiliary	1	1 For Yes 0 or Blank for No
255	15	Aircraft	1	1 For Yes 0 or Blank for No
260	16	Commercial Motor Boat	1	1 For Yes 0 or Blank for No
265	17	Other	1	1 For Yes 0 or Blank for No
270	17a	Other Description. Use Miscellaneous statement	30	Alphanumeric
Section IV – Total Refund or Tax Due				
275	1	Gasoline Tax Refund Enter on Line 43B Form 40 Enter on Line 63B Form 43	12	Numeric
280	2	Special Fuels Tax Refund Enter on Line 43A Form 40 Enter on Line 63A Form 43	12	Numeric
285	3	Gasoline Tax Due	12	Numeric
290	4	Special Fuels Tax Due	12	Numeric
295	5	Use Tax Due	12	Numeric
300	5a	Sales Tax paid with return	1	1 For Yes 0 or Blank for No
305	5b	Permit Number	9	Numeric
310	6	Refund		NO ENTRY
315	7	Tax Due		NO ENTRY
<i>NOTE: Enter total of Gasoline Tax Due and Special Fuels Tax Due on Line 36 Form 40, or Line 57 Form 43.</i>				
Section V – Fuels Tax Refund				
320	1-A	Nontaxable Gallons Gasoline	12	Numeric
325	1-B	Nontaxable Gallons Aviation Gas	12	Numeric
330	1-C	Nontaxable Gallons Jet Fuel	12	Numeric
335	1-D	Nontaxable Gallons Undyed Diesel	12	Numeric
340	1-E	Nontaxable Gallons Propane	12	Numeric
345	1-F	Nontaxable Gallons Natural Gas	12	Numeric
350	3-A	Tax Refund Gas	12	Numeric
355	3-B	Tax Refund Aviation Gas	12	Numeric
360	3-C	Tax Refund Jet Fuel	12	Numeric
365	3-D	Tax Refund Undyed Diesel	12	Numeric

370	3-E	Tax Refund Propane	12	Numeric
375	3-F	Tax Refund Natural Gas	12	Numeric
Section VI – Fuels Tax Due				
380	1-A	Taxable Gallons Gas	12	Numeric
385	1-B	Taxable Gallons Av Gas	12	Numeric
390	1-C	Taxable Gallons Jet Fuel	12	Numeric
395	1-D	Taxable Gallons Undyed Diesel	12	Numeric
400	1-E	Taxable Gallons Propane	12	Numeric
405	1-F	Taxable Gallons Nat. Gas	12	Numeric
410	3-A	Tax Due Gas	12	Numeric
415	3-B	Tax Due Aviation Gas	12	Numeric
420	3-C	Tax Due Jet Fuel	12	Numeric
425	3-D	Tax Due Undyed Diesel	12	Numeric
430	3-E	Tax Due Propane	12	Numeric
435	3-F	Tax Due Natural Gas	12	Numeric
Section VII – Use Tax Due				
For Fuel used on or after July 1, 2005				
440	1-A	Gallons Gas	12	Numeric
445	1-B	Gallons Aviation Gas	12	Numeric
450	1-C	Gallons Jet Fuel	12	Numeric
455	1-D	Gallons Undyed Diesel	12	Numeric
460	1-E	Gallons Propane	12	Numeric
465	1-F	Gallons Natural Gas	12	Numeric
470	2-A	Average Price per Gallon Gas	5	9.999 Percentage
475	2-B	Average Price per Gallon Aviation Gas	5	9.999 Percentage
480	2-C	Average Price per Gallon Jet Fuel	5	9.999 Percentage
485	2-D	Average price per Gallon Undyed Diesel	5	9.999 Percentage
490	2-E	Average Price per Gallon Propane	5	9.999 Percentage
495	2-F	Average Price per Gallon Natural Gas	5	9.999 Percentage
500	4-A	Federal Tax per Gallon Gas	5	9.999 Percentage
505	4-B	Federal Tax per Gallon Aviation Gas	5	9.999 Percentage
510	4-C	Federal Tax per Gallon Jet Fuel	5	9.999 Percentage
515	4-D	Federal Tax per Gallon Undyed Diesel	5	9.999 Percentage
520	4-E	Federal Tax per Gallon Propane	5	9.999 Percentage
525	4-F	Federal Tax per Gallon Natural Gas	5	9.999 Percentage
530	7-A	Use Tax Gas	12	Numeric

535	7-B	Use Tax Aviation Gas	12	Numeric
540	7-C	Use Tax Jet Fuel	12	Numeric
545	7-D	Use Tax Undyed Diesel	12	Numeric
550	7-E	Use Tax Propane	12	Numeric
555	7-F	Use Tax Natural Gas	12	Numeric
Section VIII – Use Tax Due				
For Fuel used between May 1, 2003 and June 30, 2005				
560	1-A	Gallons Gas	12	Numeric
565	1-B	Gallons Aviation Gas	12	Numeric
570	1-C	Gallons Jet Fuel	12	Numeric
575	1-D	Gallons Undyed Diesel	12	Numeric
580	1-E	Gallons Propane	12	Numeric
585	1-F	Gallons Natural Gas	12	Numeric
590	2-A	Average Price per Gallon Gas	5	9.999 Percentage
595	2-B	Average Price per Gallon Aviation Gas	5	9.999 Percentage
600	2-C	Average Price per Gallon Jet Fuel	5	9.999 Percentage
605	2-D	Average price per Gallon Undyed Diesel	5	9.999 Percentage
610	2-E	Average Price per Gallon Propane	5	9.999 Percentage
615	2-F	Average Price per Gallon Natural Gas	5	9.999 Percentage
620	4-A	Federal Tax per Gallon Gas	5	9.999 Percentage
625	4-B	Federal Tax per Gallon Aviation Gas	5	9.999 Percentage
630	4-C	Federal Tax per Gallon Jet Fuel	5	9.999 Percentage
635	4-D	Federal Tax per Gallon Undyed Diesel	5	9.999 Percentage
640	4-E	Federal Tax per Gallon Propane	5	9.999 Percentage
645	4-F	Federal Tax per Gallon Natural Gas	5	9.999 Percentage
650	7-A	Use Tax Gas	12	Numeric
655	7-B	Use Tax Aviation Gas	12	Numeric
660	7-C	Use Tax Jet Fuel	12	Numeric
665	7-D	Use Tax Undyed Diesel	12	Numeric
670	7-E	Use Tax Propane	12	Numeric
675	7-F	Use Tax Natural Gas	12	Numeric

Miscellaneous Statements

(If present in the return)

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "IDMSbb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
080		Variable Description or Statement	1020	Alphanumeric

Note: This document will be used if you are filing an amended tax return and the reason is a number 3 (other) you need to attach explanation for amending. **It also needs to be used for lines on forms that are requesting additional information. For example, Form 39R, other additions, other subtractions and bonus depreciation descriptions.**

Requirement to file worksheet

Idaho's filing requirements as defined in Section 63-3030, Idaho Code and are based upon **gross** income. Generally, Idaho follows the same rules as the IRS to determine filing requirements, with the following exceptions:

1. If you are blind or receiving public assistance you are **not** required to pay the \$10.00 Permanent Building fund tax.
2. If you are filing a tax return to only get back your withholding and you do not meet the filing requirement as defined in section 63-3030 of the Idaho code, you are not required to pay the Permanent building fund and you are not eligible to receive the grocery credit.
3. If you are a Part-year Resident/Nonresident, you are required to file an Idaho income tax return if your **gross** income from all sources while a resident and your **gross** income from Idaho sources while a nonresident total more than \$2,500.

The following worksheet can be used to determine gross income however, gross income is not limited to just the items on this worksheet.

If the federal attached is a 1040.

- Line 7 Wages
- 8a Interest
- 9a Dividends
- 10 State tax refund
- 11 Alimony received
- 12 Schedule C, line 7 or Schedule C-EZ, line 1
- 13 Schedule D, lines 1(f), 2(f), 4(f), 5(f), plus 9(f), 11(f), 12(f), and line 13(f)
- 14 Schedule 4797 line 18b
- 15 IRA distributions
- 16 Taxable pensions and annuities
- 17 Schedule E line 3 and 4; also: to identify if taxpayer owes permanent building fund and has Schedule E entries on Parts 11, 111 or IV on the back page, and/or lines 5 and 12 Schedule D, treat as if the taxpayer is required to file.
- 18 Schedule F, line 11 or line 51 or Form 4835 line 7
- 19 Unemployment compensation
- 20b Social Security benefits
- 21 Other income (add only; do not subtract if <\$>)

State Acknowledgments (Inner TRANA Record)

Field No. Field ID Length Type Description/Value

	Byte Count	04	N	0120	
	Start of Record Sentinel	4	N	"*****"	
0000	Record ID	6	A	'TRANAb'	
0010	EIN of Transmitter	9	N	EIN of Transmitter (State will leave this blank).	
0020	Transmitter Name	35	N	State will leave this blank.	
0030	Type Transmitter	16	AN	'Preparer's Agent'	
0040	Processing Site	1	A	'E'	
0050	Transmission Date	8	N	CCYYMMDD	
0060	ETIN of Transmitter	7	N	ETIN of Transmitter of Electronic Return plus 1 blank space.	
0070	Julian Day	3	N	Julian Date of file Generation.	
0080	Transmission Sequence for Julian day.	2	N	Sequence number of file.	
0090	Acknowledgment Transmission Format	1	A	'A'	
0100	Record Type	1	A	'F'	
0110	Transmitter EFIN	6	N	EFIN of Transmitter	
0120	Filler	5		Blank	
0130	Reserved	1		Blank	
0140	Reserved	1		Blank	
0150	Reserved	6		Blank	
0160	Production-Test Code	1	A	'P' or 'T'	
0170	Transmission Type Code	1	A	'Z'	
0180	Reserved	1		Blank	
	Record Terminus	1	C	'#'	

State Acknowledgments (Inner TRANB Record)

Field No. Field ID Length Type Description/Value

	Byte Count	04	N	0120	
	Start of Record Sentinel	4	N	"*****"	
0000	Record ID	6	A	'TRANBb'	
0010	EIN of Transmitter	9	N	EIN of Transmitter	
0020	Transmitter's Address	35	AN	Address of Transmitter.	
0030	Transmitter's City, State, Zip	35	AN	Address of Transmitter..	
0040	Transmitter's Area Code & Phone Number	10	N	Transmitter's Area Code and Phone Number.	
0050	Filler	16		Blank	
	Record Terminus	1	C	'#'	

State Acknowledgments (Ack Key Record)

Field No. Field ID Length Type Description/Value

	Byte Count	04	N	'0120'	
	Start of Record Sentinel	4	N	"*****"	
0000	Record ID	6	A	'ACKbbb'	
0005	Reserved IP Address Code	1	A	'R' or blank	
0010	EIC Indicator	1	A	'Y' or blank	
0020	Taxpayer Identification Number	9	N	Primary SSN of Taxpayer.	
0030	Return Sequence Number	16	N	RSN of Return or blank	
0040	Expected Refund or Balance Due	12	N	Refund or Balance Due of the return or blank.	

0050	Acceptance Code	1	A	'A' Accepted, 'R' Rejected, 'D' Duplicated Return. Always 'A' if State does not reject.	
0060	Duplicate Code	3	A	'Dbb' Duplicate DCN or zero, 'Pbb' if Duplicate Primary SSN or zero, 'Sbb' Duplicate Spouse SSN or zero. (Only if Acceptance code is 'D') otherwise blanks.	
0065	PIN Presence Indicator	1	N	'0' No PIN, '1' Practitioner PIN, '2' Self-Select PIN by Practitioner, '3' Self-Select PIN Online, '4' State-Only or blank.	
0070	EFT Code	1		Blank	
0080	Date Accepted	8	N	CCYYMMDD or blank	
0090	Return DCN	14	N	DCN of Return or blank	
0100	Number of Error Records	2	N	'00' - '96' or blank	
0110	FOUO Ret Seq Num	13		Reserved	
0112	State DD Ind	1		Reserved	
0115	Payment Acknowledgment Literal	15	AN	'PYMNT RQST RVCD" or blank.	
0117	Date of Birth Validity Code	1		'0' DOB Validation Not Required, '1' All DOB's valid, '2' Primary DOB Mismatch, '3' Spouse DOB Mismatch, '4' Both DOB's Mismatch or blank	

0118	Filler	1		Blank	
0119	State-Only Code	2	A	'SO' or blank	
0120	DebtCode	1	AN	'N' None, 'I' IRS Debt, 'F' FMS Debt, 'B' IRS and FMS debt or blank	
0130	State Packet Code	2	A	'ID'	
	Record Terminus	1	C	'#'	

State Acknowledgments (Inner Recap Record)

Field No. Field ID Length Type Description/Value

	Byte Count	04	N	'0120'	
	Start of Record Sentinel	4	N	"*****"	
0000	Record ID	6	A	'RECAPb'	
0010	Filler	8			
0020	Total EFT Count	6	N	EFT Records sent or blank	
0030	Total Count of ACK Key Records	6	N	Total returns submitted by Transmitter.	
0040	ETIN	7	N	ETIN of Transmitter plus 1 blank.	
0050	Julian Day of Transmission	3	N	Must match the TRANA Record.	
0060	Transmission Sequence	2	N	Daily Transmission Sequence	
0070	Total Accepted Returns	6	N	Total Accepted Returns by Transmitter.	
0080	Total Duplicated Returns	6	N	Total Duplicated Returns by Transmitter.	
0090	Total Rejected Returns	6	N	Total Rejected Returns by Transmitter	
0100	Total Number of ACK Error	6	N	Total number of ACKR Records	

	Records			created by Transmitter.	
0110	IRS Computed Return EFT Count	6	N	Blank	
0120	IRS Computed Return Count	6	N	Blank	
0130	Total State-Only Return Count	6	N	Blank	
0135	Total Accepted State-Only Returns	6	N	Blank	
0137	Filler	5			
0140	Acknowledgment File Name	20	AN	GTX Key for Transmitted acknowledgments.	
	Record Terminus	1		'#'	

IDAHO STATE TAX COMMISSION
REVENUE OPERATIONS

OPTICAL CHARACTER RECOGNITION (OCR) SPECIFICATIONS

Paper Specifications

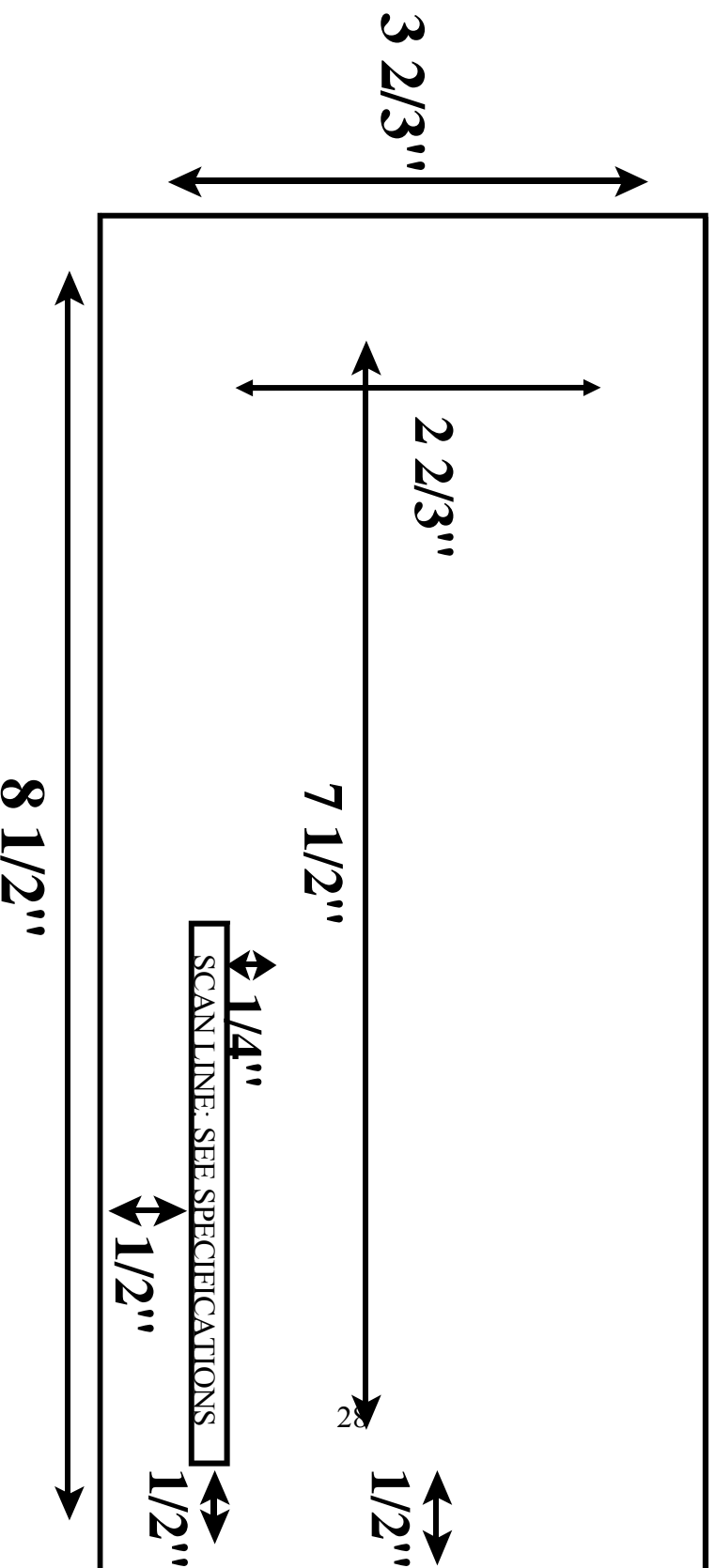
1. Width - 8 1/2"
2. Height - 3 2/3" (Coupons)
- 11" (Standard Size Forms)
3. Perforation Type - Standard Perf
4. Weight- 24#
5. Color - White (black ink)
6. Paper must contain properties that will allow data to be read by optical character recognition equipment. Such properties are gloss, porosity, reflectance and smoothness.
7. The dirt (dirt, specks, wood pulp or foreign marks) shall not exceed 150 marks per 1000 square inches.
8. Opacity - Paper with opacity of greater than 85% is preferable.

OCR Scan Line Data Fields

THE OCR SCAN LINE MUST BE OCR-A 10 PITCH - 10 CHARACTERS PER INCH -FIXED PRINT.

- | | | |
|----|---|--------------|
| 1. | Prime social security number | 9 digits |
| 2. | Spouse social security number | 9 digits |
| 3. | Name Control (first 4 letters of the last name) | 4 characters |
| 4. | Tax Code (01) | 2 digits |
| 5. | Tax Period (month & year) | 4 digits |
| 6. | Filing Cycle Code (A) | 1 character |
| 7. | Transaction Code (95) | 2 digits |
| 8. | Check Digit | 1 digit |

Coupon-Size Form With Scan Line



Form size: 3 2/3" X 8 1/2"

OCR Scan Line: 1/2" from bottom of print

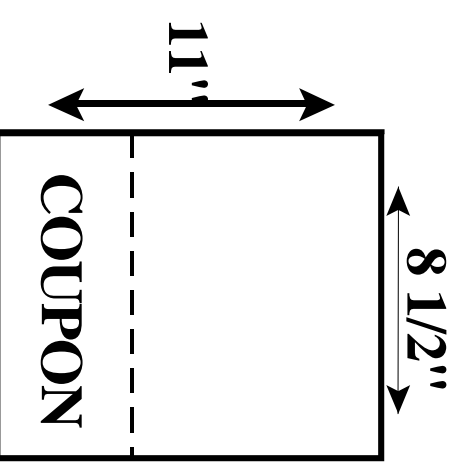
OCR Scan Line: .10 inches in height

OCR Scan Line: Minimum 1/4" between scan line & print above

If coupon is printed on 8 1/2" X 11" paper, print the coupon at the bottom of the page with the dotted line at 3 2/3" from the bottom.

(See Diagram at right).

NOTE: Not to scale



CHECK DIGIT VALIDATION

The calculation for the check digit is *Modulus 10 Luhns Sum of Digits*. It can be found in the scanline of all of the OCR scanable income tax returns. The check digit is found in position 39 of the scanline. The calculation to validate the check digit is performed on positions 1 through 38 of the scanline. The spaces separating two fields are **not** included in the calculations.

Numbers 0-9 are equal to their face value.

Numbers 10 and above are equal to the sum of their two digits.

Example: $10 = 1 + 0 = 1$

$14 = 1 + 4 = 5$

$18 = 1 + 8 = 9$

The letters of the alphabet are valued as follows:

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	2	3	4	5	6	7	8	9

AMPERSAND (&)= 0, DASH (-)= 0, AND BLANK SPACES = 0

SCANLINE POSITIONS = 123456789012345678901234567890123456789

EXAMPLE SCANLINE = 987654321 000456321 JOHN 01 1205 A 95 6

WEIGHTING FACTOR = 121212121 212121212 1212 12 1212 1 21 C

Continued on next page.

Check Digit validation calculations are done as follows:

9 x 1= 9
8 x 2= 16 1 + 6 = 7
7 x 1= 7
6 x 2= 12 1 + 2 = 3
5 x 1= 5
4 x 2= 8
3 x 1= 3
2 x 2= 4
1 x 1= 1
0 x 2= 0
0 x 1= 0
0 x 2= 0
4 x 1= 4
5 x 2= 10 1 + 0 = 1
6 x 1= 6
3 x 2= 6
2 x 1= 2
1 x 2= 2
1 (J) x 1= 1
6 (O) x 2= 12 1 + 2 = 3
8 (H) x 1= 8
5 (N) x 2= 10 1 + 0 = 1
0 x 1= 0
1 x 2= 2
1 x 1= 1
2 x 2= 4
0 x 1= 0
5 x 2= 10 1 + 0 = 1
1 (A) x 1= 1
9 x 2= 18 1 + 8 = 9
5 x 1= 5

TOTAL 104

1. Sum of the digits. The sum in this example equals 104.
2. Divide the sum by 10. $104/10 = 10$ with a remainder of 4.
3. Subtract the remainder from 10. $10 - 4 = 6$.
4. The check digit equals 6.

NOTE: The "C" used in the example of weighting factor on the previous page designates the location of the check digit. It has no other purpose.

NOTE: If the remainder is equal to zero, the check digit is 0.

NAME CONTROL GUIDELINES

Name control must be the first four letters and/or characters of the last name. Do **not** include spaces. Do **not** include any punctuation with the exception of the ampersand (&), and the hyphen (-). If the legal business name includes the first word “The”, go to the next word to begin the four-letter name control (example shown below). If the name control is less than four letters, use the following examples to help you.

Harding, the four-letter name control would be **HARD**.

987654321 000456321 HARD 01 1205 A 95 2

ABC The name control would be **ABC** (Space at the end after the “C”)

987654321 000456321 ABC 01 1205 A 95 1

AB C The name control would also be **ABC** Remove spaces in the middle and compact the letters. Space is at the end.

987654321 000456321 ABC 01 1205 A 95 1

A+B, Inc: Remove the "+" and the comma. That would make the name control **ABIN**

987654321 000456321 ABIN 01 1205 A 95 4

A/B/C The name control would be **ABC** Remove the “/”s and compact the letters. Space after "C".

987654321 000456321 ABC 01 1205 A 95 1

A/B/C Company The name control would be **ABCC**

987654321 000456321 ABCC 01 1205 A 95 5

John Doe (Person): The name control would be **DOE** (space after "E")

518010001 000456321 DOE 01 1205 A 95 7

John Doe (Business): The name control would be **JOHN**

987654321 000456321 JOHN 01 1205 A 95 6

Don Ho (Person): The name control would be **HO** (Two spaces after "O")

518010001 000456321 HO 01 1205 A 95 9

The ABC Company: The name control would be **ABCC** Disregard “The” as part of the name control.

987654321 000456321 ABCC 01 1205 A 95 5

Spaces are placed only at the end of a name control. If the legal business name contains characters other than & (ampersand) or – (dash), remove them from the name control and collapse the letters.

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2005 IDAHO REJECT CODES	
Error Code	Error Message
0001	Duplicate Return
0002	Missing Federal Return
0010	Form 40: Additions (line 10) and/or Subtractions (line 12) are present and Sch 39R does not exist.
0020	Form 40: Itemized deductions (line 15) and Federal Sch A does not exist.
0030	Form 40: State Tax Addback (line 16) and Federal Sch A does not exist.
0040	Form 40: Cr for Income Tax Paid to Other States (line 24) is present and Sch 39R does not exist.
0050	Form 40: Total Business Credits (line 27) is present and Form 44 does not exist.
0060	Form 40: Fuels Tax Due (line 30) is present and Form 75 does not exist.
0070	Form 40: Total Tax from Recapture (line 32) is present.
0080	Form 40: Tax from Recapture QIE (line 33) is present.
0090	Form 40: Old Age Home Credit (line 42) is present and Sch 39R does not exist.
0100	Form 40: Fuels Refund (line 43) is present and Form 75 does not exist.
0110	Form 40: Idaho Withholding (line 44) is present and W2 or 1099 does not exist.
0200	Form 43: Wages (line 9) is present and W2 or 1099 does not exist.
0210	Form 43: Business Income (line 13) is present and Federal Sch C or CEZ does not exist.
0220	Form 43: Other Gains (line 15) is present and Federal Form 4997 does not exist.
0230	Form 43: Rents (line 18) is present and Federal Sch E does not exist.
0240	Form 43: Farm Income (line 19) is present and Federal Sch F does not exist.
0250	Form 43: Additions (Column B line 31) is present and Sch 39NR does not exist.
0260	Form 43: Subtractions (Column B line 33) is present and Sch 39NR does not exist.
0270	Form 43: Itemized deductions (line 36) and Federal Sch A does not exist.
0280	Form 43: State Tax Addback (line 37) and Federal Sch A does not exist.
0290	Form 43: Cr for Income Tax Paid to Other States (line 46) is present and Sch 39NR does not exist.
0300	Form 43: Total Business Credits (line 49) is present and Form 44 does not exist.
0310	Form 43: Fuels Tax Due (line 51) is present and Form 75 does not exist.
0320	Form 43: Total Tax from Recapture (line 53) is present and Form 44 does not exist.
0330	Form 43: Tax from Recapture QIE (line 54) is present
0340	Form 43: Old Age Home Credit (line 62) is present and no Sch 39NR does not exist.
0350	Form 43: Fuels Refund (line 63) is present and Form 75 does not exist.
0360	Form 43: Idaho Withholding (line 64) is present and no W2 or 1099 does not exist.
0500	Sch 39R: Idaho Capital Gains Deduction (line 10) is present and Form CG does not exist.

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0510	Sch 39NR: Idaho Capital Gains Deduction (Part B, Column B, line 6) is present and Form CG does not exist.	
0600	Form 44: Investment tax credit (Part 1, line 1) is present and Form 49 does not exist	
0610	Form 44: Credit for qualifying new employees (Part I, line 4) is present and Form 55 does not exist	
0620	Form 44: Credit for Idaho research activities (Part 1, line 5) is present and Form 67 does not exist.	
0630	Form 44: Broadband equipment investment credit (Part 1, line 6) is present and Form 68 does not exist.	
0640	Form 44: Incentive investment tax credit (Part 1, line 7) is present and Form 69 does not exist.	
0650	Form 44: Corporate headquarters investment tax credit (Part 1, line 8) is present.	
0660	Form 44: Corporate headquarters real property tax credit (Part 1, line 9) is present.	
0670	Form 44: Corporate headquarters new jobs tax credit (Part 1, line 10) is present.	
0680	Form 44: Small employer investment tax credit (Part 1, line 11) is present.	
0690	Form 44: Small employer real property tax credit (Part 1, line 12) is present.	
0700	Form 44: Small employer new jobs tax credit (Part 1, line 13) is present.	
0710	Form 44: Tax from recapture of Investment tax credit (Part 2, line 1) is present and Form 49R does not exist.	
0720	Form 44: Tax from recapture of Broadband equipment investment tax credit (Part 2, line 2) is present and Form 68R does not exist.	
0730	Form 44: Tax from recapture of Incentive investment tax credit (Part 2, line 3) is present and Form 69R does not exist.	
0740	Form 44: Tax from recapture of Corporate headquarters investment tax credit (Part 2, line 4) is present.	
0750	Form 44: Tax from recapture of Corporate headquarters real property tax credit (Part 2, line 5) is present.	
0760	Form 44: Tax from recapture of Corporate headquarters new jobs tax credit (Part 2, line 6) is present.	
0770	Form 44: Tax from recapture of Small employer investment tax credit (Part 2, line 7) is present.	
0780	Form 44: Tax from recapture of Small employer real property tax credit (Part 2, line 8) is present.	
0790	Form 44: Tax from recapture of Small employer new jobs tax credit (Part 2, line 9) is present.	